

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – ANTIOCH
ANTIOCH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1851417547**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

**Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Edmund Yee**



TOBY DOUGLAS
Director

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR
Governor

April 25, 2012

Jane C. Moore
Associate Director, National Medicare Finance
Kaiser Foundation Health Plan, Inc. & Hospital
Walnut Center
393 East Walnut Street
Pasadena, CA 91188

KAISER FOUNDATION HOSPITAL – ANTIOCH
NATIONAL PROVIDER IDENTIFIER (NPI) 1851417547
FISCAL PERIOD ENDED DECEMBER 31, 2008

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the Provider in the amount of \$39,075 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Summary of Reductions for AB 5 and AB 1183 (SCHEDULE A)
3. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Jane C. Moore
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Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
P.O. Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1851417547	Reported	\$ (29,405)	
	Net Change	\$ 68,480	
	Audited Amount Due Provider (State)	\$ 39,075	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ 39,075	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 39,075	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:
DECEMBER 31, 2008

NPI Number
1851417547

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>2,330</u>	\$ <u>66,457</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>2,330</u>	\$ <u>66,457</u>
6. Interim Payments (Adj 6)	\$ <u>(31,735)</u>	\$ <u>(21,653)</u>
7. Balance Due Provider (State)	\$ <u>(29,405)</u>	\$ <u>44,804</u>
8. Duplicate Payments (Adj)	\$ <u>0</u>	\$ <u>0</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ <u>0</u>	\$ <u>(5,729)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>(29,405)</u>	\$ <u>39,075</u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 AND AB 1183
SUMMARY OF REDUCTIONSProvider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCHFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1851417547

1. 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$ <u>5,729</u>
2. Reduction for Noncontract Services from 10/01/08 - 12/31/08 (AB 1183 Schedule A-2)	<u>0</u>
3. 10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)	<u>0</u>
4. 10% Reduction for HFPAs from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)	<u>0</u>
5. 10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)	<u>0</u>
6. Total Noncontract AB 5 and AB 1183 Reductions	\$ <u><u>5,729</u></u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS
AB 5

10% REDUCTION FOR SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCHFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1851417547**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$	<u>66,457</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)		<u>0</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$	<u><u>66,457</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)		<u><u>29</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$	<u><u>2,291.61</u></u>

10% Cost Reduction For Services From 07/01/08 Through 09/30/08

6. Audited Medi-Cal Days of Service from 07/1/08 - 09/30/08 (excludes Administrative Days)		<u>25</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)	\$	<u>57,290</u>
8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)	\$	<u><u>5,729</u></u> (To Schedule A, Ln 1)

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS
AB 1183
REDUCTION FOR SERVICES FROM OCTOBER 1, 2008 THROUGH DECEMBER 31, 2008**

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1851417547

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>66,457</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>66,457</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>29</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>2,291.61</u></u>

Audited Cost For Services From 10/01/08 Through 12/31/08

6. Audited Medi-Cal Days of Service from 10/01/08 - 12/31/08 (excludes Administrative Days)	<u>0</u>
7. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 (Line 5 X Line 6)	\$ <u><u>0</u></u>
8. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 with 10% Reduction (Line 7 X 90%)	\$ <u><u>0</u></u>

Audited Cost For Services From 10/01/08 Through 12/31/08 Using the Regional Average Per Diem Contract Rate

9. Regional Average Per Diem Contract Rate Reduced to 95%	\$ <u>1,682</u>
10. Audited Medi-Cal Days of Service from 10/01/08 - 12/31/08 (excludes Administrative Days and Nursery Days)	<u>0</u>
11. Audited Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10)	\$ <u><u>0</u></u>

Reduction For 10/01/08 Through 12/31/08

12. If Line 8 is less than Line 11, then the reduction is Line 7 X 10%	\$ <u><u>0</u></u> (To Schedule A, Ln 2)
13. If Line 11 is less than Line 8, then the reduction is Line 7 less Line 11	\$ <u><u>0</u></u> (To Schedule A, Ln 2)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCHFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1851417547

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 2,330 \$ 66,457

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 5) \$ 31,735 \$ 95,8503. Inpatient Ancillary Service Units (Adj 5) 0 1784. Total Charges/Units - Medi-Cal Inpatient Services 31,735 96,0285. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 29,405 \$ 29,5716. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0

(To Schedule 1)

* If charges exceed reasonable cost, no further calculation necessary for this schedule.

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCHFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1851417547

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 2,456
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 2,330	\$ 70,087
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. Routine Services - Late Billing Penalty (Adj 7)	\$ 0	\$ (6,086)
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 2,330	\$ 66,457
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 2,330	\$ 66,457
	(To Schedule 2)	
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 2,330	\$ 66,457
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCHFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1851417547

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 2)	26,053	26,203
2. Inpatient Days (include private, exclude swing-bed)	26,053	26,203
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	26,053	26,203
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 3)	1	27

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 60,702,524	\$ 60,702,518
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 60,702,524	\$ 60,702,518

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.000000	\$ 0.000000
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 60,702,524	\$ 60,702,518

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,329.96	\$ 2,316.62
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,330	\$ 62,549
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 7,538
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,330	\$ 70,087

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCHFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1851417547

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 918,790	\$ 918,790
2. Total Inpatient Days (Adj)	1,290	1,290
3. Average Per Diem Cost	\$ 712.24	\$ 712.24
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 12,727,655	\$ 12,727,655
7. Total Inpatient Days (Adj)	3,377	3,377
8. Average Per Diem Cost	\$ 3,768.92	\$ 3,768.92
9. Medi-Cal Inpatient Days (Adj 3)	0	2
10. Cost Applicable to Medi-Cal	\$ 0	\$ 7,538
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 3,542,719	\$ 3,542,721
17. Total Inpatient Days (Adj)	912	912
18. Average Per Diem Cost	\$ 3,884.56	\$ 3,884.56
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 7,538

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1851417547

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS													
37.00	Operating Room	170,944	1,158,254	140,865	3,413,358	0	74,066	0	1,097,006	6,869,741	0	0	0
38.00	Recovery Room	55,371	375,171	51,967	262,210	0	31,724	0	546,417	127,809	0	0	0
39.00	Delivery Room and Labor Room	51,295	347,553	73,790	0	0	56,059	0	546,417	958,569	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
41.03		0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01	Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing and Trans.	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	6,408	43,420	2,697	0	0	40,557	0	546,417	159,761	0	0	0
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02	Infusion Service	0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00		0	0	0	0	0	0	0	0	0	0	0	0
63.01		0	0	0	0	0	0	0	0	0	0	0	0
63.02		0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
90.00	Other Capital Related costs	0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01	FAMCAMP	0	0	0	0	0	2,417	0	546,417	0	0	0	0
100.02	Residents - MD (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.03	Vacant Unassigned	98,872	669,922	0	0	131,214	0	0	0	0	0	0	0
100.04	Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05	Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.06	Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07	CRNA Expenses (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08	I and R Non-MD	0	0	0	0	0	0	0	0	0	0	0	0
100.09	NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	984,958	6,165,835	566,402	3,884,038	2,397,025	763,206	0	8,200,431	8,179,785	10,541,211	2,478,074	891,202

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE	ALLOC	ALLOC	ALLOC	NON-	NURSING	INT & RES	INT & RES	PARAMED	SUBTOTAL	POST	TOTAL
	EXPENSES	COST	COST	COST	PHYSICIAN	SCHOOL	SALARY &	PROGRAM	EDUCAT	25.00	STEP-DOWN	COST
		19.00	19.02	19.03	ANESTH	21.01	FRINGES	23.00	24.00	25.00	ADJUSTMENT	27.00
					21.00		22.00				26.00	
ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	0	0	0	34,731,021		34,731,021
38.00	Recovery Room	0	0	0	0	0	0	0	0	6,844,160		6,844,160
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	10,541,296		10,541,296
40.00	Anesthesiology	0	0	0	0	0	0	0	0	528,519		528,519
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	4,101,089		4,101,089
41.01		0	0	0	0	0	0	0	0	0		0
41.02		0	0	0	0	0	0	0	0	0		0
41.03		0	0	0	0	0	0	0	0	0		0
43.00	Radioisotope	0	0	0	0	0	0	0	0	209,988		209,988
44.00	Laboratory	0	0	0	0	0	0	0	0	0		0
44.01	Laboratory - Clinical	0	0	0	0	0	0	0	0	4,844,837		4,844,837
46.00	Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00	Blood Storing, Processing and Trans.	0	0	0	0	0	0	0	0	0		0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	6,520,122		6,520,122
50.00	Physical Therapy	0	0	0	0	0	0	0	0	203,142		203,142
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	153,618		153,618
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	879,624		879,624
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	536,194		536,194
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	554,025		554,025
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.02	Infusion Service	0	0	0	0	0	0	0	0	0		0
59.01		0	0	0	0	0	0	0	0	0		0
59.02		0	0	0	0	0	0	0	0	0		0
59.03		0	0	0	0	0	0	0	0	0		0
60.00	Clinic	0	0	0	0	0	0	0	0	0		0
60.01	Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	0	0	0	3,074,624		3,074,624
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
63.00		0	0	0	0	0	0	0	0	0		0
63.01		0	0	0	0	0	0	0	0	0		0
63.02		0	0	0	0	0	0	0	0	0		0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	0		0
90.00	Other Capital Related costs	0	0	0	0	0	0	0	0	0		0
93.00	Hospice	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	293,183		293,183
97.00	Research	0	0	0	0	0	0	0	0	0		0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00	Non-Certified Home Health	0	0	0	0	0	0	0	0	0		0
100.01	FAMCAMP	0	0	0	0	0	0	0	0	966,080		966,080
100.02	Residents - MD (To HMO)	0	0	0	0	0	0	0	0	0		0
100.03	Vacant Unassigned	0	0	0	0	0	0	0	0	2,428,390		2,428,390
100.04	Home Ventilator Care	0	0	0	0	0	0	0	0	0		0
100.05	Home IV Therapy	0	0	0	0	0	0	0	0	0		0
100.06	Non-Certified Hospice	0	0	0	0	0	0	0	0	0		0
100.07	CRNA Expenses (To HMO)	0	0	0	0	0	0	0	0	0		0
100.08	I and R Non-MD	0	0	0	0	0	0	0	0	0		0
100.09	NRCC O/P Meals	0	0	0	0	0	0	0	0	0		0
	TOTAL	0	0	0	0	0	0	0	0	155,301,597	0	155,301,597

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:
DECEMBER 31, 2008

	EMP BENE (HOURS PAID) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	121,733								17,402,688	59,007
38.00	Recovery Room	52,151								4,304,222	19,113
39.00	Delivery Room and Labor Room	92,152								6,789,417	17,706
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01										0	
41.02										0	
41.03										0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing and Trans.									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	66,667								4,565,476	2,212
50.00	Physical Therapy									0	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									701,975	
56.00	Drugs Charged to Patients									427,904	
57.00	Renal Dialysis									442,134	
58.00	ASC (Non-Distinct Part)									0	
58.02	Infusion Service									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Gastro-Intestinal Services									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
63.00										0	
63.01										0	
63.02										0	
71.00	Home Health Agency									0	
90.00	Other Capital Related costs									0	
93.00	Hospice									0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									233,972	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	FAMCAMP	3,967								332,979	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									1,219,710	34,129
100.04	Home Ventilator Care									0	
100.05	Home IV Therapy									0	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expenses (To HMO)									0	
100.08	I and R Non-MD									0	
100.09	NRCC O/P Meals									0	
TOTAL		1,615,319	0	0	0	0	0	0	0	113,469,938	339,991
COST TO BE ALLOCATED		16,959,395	0	0	0	0	0	0	0	28,715,842	984,958
UNIT COST MULTIPLIER - SCH 8		10.499100	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.253070	2.897013

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - ANTIOCH

DECEMBER 31, 2008

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (TIME SPENT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTE'S) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (TIME SPENT) 14.00	CENT SERV & SUPPLY (TIME SPENT) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (PATIENT DAYS) 17.00	SOC SERV (PATIENT DAYS) 18.00	STAT 19.00
GENERAL SERVICE COST CENTERS												
1.00	Old Capital Related Costs - Buildings and Fixtures											
2.00	Old Capital Related Costs - Moveable Equipment											
3.00	New Capital Related Costs - Buildings and Fixtures											
4.00	New Capital Related Costs - Moveable Equipment											
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.01	Nonpatient Telephones											
6.02	Data Processing											
6.03	Purchasing / Receiving											
6.04	Patient Admitting											
6.05	Patient Business Office											
6.06												
6.07												
6.08												
6.00	Administrative and General											
7.00	Maintenance and Repairs											
8.00	Operation of Plant											
9.00	Laundry and Linen Service											
10.00	Housekeeping											
11.00	2,552											
11.00	6,250	28										
12.00	10,524	28										
13.00	Maintenance of Personnel											
14.00	2,896	28										
14.00		6,914										
15.00	28,017	3,592	113									
15.00		4,145										
16.00	6,777	131										
16.00		4,035										
17.00	5,287	28										
17.00		1,735										
18.00	727	660										
19.00												
19.02												
19.03												
21.00	Nursing School											
21.01	Clinical Pastoral Education											
22.00	Intern and Resident Service - Salary and Fringes											
23.00	Intern and Resident - Other Program											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	95,712	12,438	81,845		20,861	653		7,774	24,747	24,747		
26.00	19,625	3,589	7,068		4,411	133		1,999	3,377	3,377		
27.00	Coronary Care Unit											
28.00												
30.00	3,583	637										
30.00		1,305										
31.00	Subprovider											
31.01	Subprovider 2 Psych											
32.00												
33.00	450											
33.00		60										
33.00	Nursery											
34.00	Medicare Certified Nursing Facility											
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (TIME SPENT)	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (TIME SPENT)	CENT SERV & SUPPLY (TIME SPENT)	PHARMACY (COSTS REQUIS)	MED REC (PATIENT DAYS)	SOC SERV (PATIENT DAYS)	STAT	
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	59,007	9,818	3,684	5,853		263	2,150					
38.00	Recovery Room	19,113	3,622	283	2,507		131	40					
39.00	Delivery Room and Labor Room	17,706	5,143		4,430		131	300					
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01													
41.02													
41.03													
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory - Clinical												
46.00	Whole Blood												
47.00	Blood Storing, Processing and Trans.												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	2,212	188		3,205		131	50					
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
58.02	Infusion Service												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Gastro-Intestinal Services												
61.00	Emergency												
62.00	Observation Beds												
63.00													
63.01													
63.02													
71.00	Home Health Agency												
90.00	Other Capital Related costs												
93.00	Hospice												
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen												
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAMCAMP				191		131						
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	34,129			5,149								
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expenses (To HMO)												
100.08	I and R Non-MD												
100.09	NRCC O/P Meals												
	TOTAL	314,117	39,477	4,192	94,062	60,312	0	1,966	2,560	10,000	30,326	30,326	0
	COST TO BE ALLOCATED	6,165,835	566,402	3,884,038	2,397,025	763,206	0	8,200,431	8,179,785	10,541,211	2,478,074	891,202	0
	UNIT COST MULTIPLIER - SCH 8	19.629102	14.347636	926.535828	25.483456	12.654298	0.000000	4171.124443	3195.228440	1054.121068	81.714507	29.387398	0.000000

Provider Name:

KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:

DECEMBER 31, 2008

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	21.00	21.01	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Capital Related Costs - Buildings and Fixtures
- 2.00 Old Capital Related Costs - Moveable Equipment
- 3.00 New Capital Related Costs - Buildings and Fixtures
- 4.00 New Capital Related Costs - Moveable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 6.01 Nonpatient Telephones
- 6.02 Data Processing
- 6.03 Purchasing / Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services and Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 21.00 Nursing School
- 21.01 Clinical Pastoral Education
- 22.00 Intern and Resident Service - Salary and Fringes
- 23.00 Intern and Resident - Other Program
- 24.00 Paramedical Ed Program
- INPATIENT ROUTINE COST CENTERS**
- 25.00 Adults and Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00
- 30.00 Neonatal Intensive Care Unit
- 31.00 Subprovider
- 31.01 Subprovider 2 Psych
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Buildings and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Moveable Equipment		0	0
3.00	New Capital Related Costs - Buildings and Fixtures	12,783,315	0	12,783,315
4.00	New Capital Related Costs - Moveable Equipment	870,054	0	870,054
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	16,959,395	0	16,959,395
6.01	Nonpatient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing / Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	25,926,558	0	25,926,558
7.00	Maintenance and Repairs	616,729	0	616,729
8.00	Operation of Plant	3,579,169	0	3,579,169
9.00	Laundry and Linen Service	413,049	0	413,049
10.00	Housekeeping	2,115,767	0	2,115,767
11.00	Dietary	1,253,758	0	1,253,758
12.00	Cafeteria	23,069	0	23,069
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	4,788,249	0	4,788,249
15.00	Central Services and Supply	3,403,222	0	3,403,222
16.00	Pharmacy	7,109,355	0	7,109,355
17.00	Medical Records and Library	1,276,495	0	1,276,495
18.00	Social Service	521,294	0	521,294
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Resident Service - Salary and Fringes		0	0
23.00	Intern and Resident - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	25,578,802	0	25,578,802
26.00	Intensive Care Unit	5,476,885	0	5,476,885
27.00	Coronary Care Unit		0	0
28.00			0	0
30.00	Neonatal Intensive Care Unit	1,609,925	0	1,609,925
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	109,799	0	109,799
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 13,803,594	\$ 0	\$ 13,803,594
38.00	Recovery Room	3,004,066	0	3,004,066
39.00	Delivery Room and Labor Room	5,117,367	0	5,117,367
40.00	Anesthesiology	528,519	0	528,519
41.00	Radiology - Diagnostic	4,101,089	0	4,101,089
41.01			0	0
41.02			0	0
41.03			0	0
43.00	Radioisotope	209,988	0	209,988
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	4,844,837	0	4,844,837
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing and Trans.		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	3,748,550	0	3,748,550
50.00	Physical Therapy	203,142	0	203,142
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	153,618	0	153,618
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	701,975	0	701,975
56.00	Drugs Charged to Patients	427,904	0	427,904
57.00	Renal Dialysis	442,134	0	442,134
58.00	ASC (Non-Distinct Part)		0	0
58.02	Infusion Service		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Gastro-Intestinal Services		0	0
61.00	Emergency	3,074,624	0	3,074,624
62.00	Observation Beds		0	0
63.00			0	0
63.01			0	0
63.02			0	0
71.00	Home Health Agency		0	0
90.00	Other Capital Related costs		0	0
93.00	Hospice		0	0
	SUBTOTAL	\$ 154,776,296	\$ 0	\$ 154,776,296
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	233,972	0	233,972
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Non-Certified Home Health		0	0
100.01	FAMCAMP	291,329	0	291,329
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care		0	0
100.05	Home IV Therapy		0	0
100.06	Non-Certified Hospice		0	0
100.07	CRNA Expenses (To HMO)		0	0
100.08	I and R Non-MD		0	0
100.09	NRCC O/P Meals		0	0
100.99	SUBTOTAL	\$ 525,301	\$ 0	\$ 525,301
101	TOTAL	\$ 155,301,597	\$ 0	\$ 155,301,597

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - ANTIOCH

Page 1
Fiscal Period Ended:
DECEMBER 31, 2008

	TOTAL ADJ (Page 1)	AUDIT ADJ										
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
41.03	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Laboratory - Clinical	0											
46.00 Whole Blood	0											
47.00 Blood Storing, Processing and Trans.	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
58.02 Infusion Service	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Gastro-Intestinal Services	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.00	0											
63.01	0											
63.02	0											
71.00 Home Health Agency	0											
90.00 Other Capital Related costs	0											
93.00 Hospice	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
100.00 Non-Certified Home Health	0											
100.01 FAMCAMP	0											
100.02 Residents - MD (To HMO)	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilator Care	0											
100.05 Home IV Therapy	0											
100.06 Non-Certified Hospice	0											
100.07 CRNA Expenses (To HMO)	0											
100.08 I and R Non-MD	0											
100.09 NRCC O/P Meals	0											
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - ANTIOCH							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1851417547		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p>												
1							<p>The services provided to Medi-Cal inpatients in noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245</p>					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - ANTIOCH							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1851417547		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics To adjust total patient days to agree with the provider's revised patient day summary. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	26,053	150	26,203			

Provider Name							Fiscal Period		Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - ANTIOCH							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1851417547		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
3	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1	26	27	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	0	2	2	
4	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	0	4	4	
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	0	117	117	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	0	1	1	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	0	27	27	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	0	27	27	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	0	2	2	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	0	178	178	
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$31,735	\$64,115	\$95,850	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	0	178	178	
6	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$31,735	(\$10,082)	\$21,653	
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2008 through December 31, 2008 Payment Period: January 1, 2008 through January 26, 2010 Report Date: January 26, 2010 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>											

Provider Name							Fiscal Period	Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - ANTIOCH							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	1851417547		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
7	3	Not Reported					Routine Services - Late Billing Penalty To adjust for late billing penalties applicable to routine services. 42 CFR 413.20 and 413.24 W&I Code, Section 14115 CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408	\$0	\$6,086	\$6,086